

## Alcohol and Tobacco Tax and Trade Bureau, Treasury

## § 28.2

### Subpart N—Proceedings at Ports of Export

- 28.261 Notice to district director of customs.
- 28.262 Delay in lading at port.
- 28.263 [Reserved]
- 28.264 Lading for exportation.
- 28.265 Evidence of fraud.
- 28.266 Release of detained merchandise.
- 28.267 Exportation from interior port.
- 28.268 Receipt for liquors for use on vessels or aircraft.
- 28.269 Certification by district director of customs.

#### RECEIPT BY ARMED SERVICES

- 28.275 Receipt by armed services.

#### LADING FOR USE ON AIRCRAFT

- 28.280 Distilled spirits and wines.
- 28.281 Certificate of use for distilled spirits and wines.
- 28.282 Beer.

#### RECEIPT IN MANUFACTURING BONDED WAREHOUSE

- 28.285 Receipt in manufacturing bonded warehouse.

#### RECEIPT IN CUSTOMS BONDED WAREHOUSE

- 28.286 Receipt in customs bonded warehouse.

#### RECEIPT IN FOREIGN-TRADE ZONE

- 28.290 Receipt in foreign-trade zone.

#### CUSTOMS GAUGE

- 28.291 Customs Form 6001.

#### ALTERNATE PROCEDURES

- 28.295 Exception for export of beer.

### Subpart O—Losses

#### DISTILLED SPIRITS

- 28.301 Loss of distilled spirits in transit.
- 28.302 Notice to exporter.
- 28.303 Filing of claims.
- 28.304 Action on claim.

#### SPECIALLY DENATURED SPIRITS

- 28.310 Loss of specially denatured spirits in transit.

#### WINE

- 28.315 Loss of wine in transit.
- 28.316 Notice to exporter.
- 28.317 Filing of claims.
- 28.318 Action on claim.

#### BEER AND BEER CONCENTRATE

- 28.320 Loss of beer and beer concentrate in transit.
- 28.321 Tax assessed on loss not accounted for.

### Subpart P—Action on Claims

- 28.331 Claims supported by bond, Form 2738 (5110.68).
- 28.332 Claim against bond.
- 28.333 Where no bond is filed.
- 28.334 Credit allowance.
- 28.335 Disallowance of claim.

AUTHORITY: 5 U.S.C. 552(a); 19 U.S.C. 81c, 1202; 26 U.S.C. 5001, 5007, 5008, 5041, 5051, 5054, 5061, 5111, 5112, 5114, 5121, 5122, 5124, 5201, 5205, 5207, 5232, 5273, 5301, 5313, 5555, 6302, 7805; 27 U.S.C. 203, 205; 44 U.S.C. 3504(h).

SOURCE: 25 FR 5734, June 23, 1960, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975, and further redesignated by T.D. TTB-8, 69 FR 3834, Jan. 27, 2004

EDITORIAL NOTE: Nomenclature changes to part 28 appear at 67 FR 18087 through 18090, Apr. 15, 2002.

### Subpart A—Scope

#### § 28.1 General.

The regulations in this part relate to exportation, lading for use on vessels and aircraft, and the transfer to a foreign-trade zone or a manufacturing bonded warehouse, class 6, of distilled spirits (including specially denatured spirits), beer, and wine, and in the case of distilled spirits and wine only, transfer to a customs bonded warehouse as provided for in 26 U.S.C. 5066 and 5362, whether without payment of tax, free of tax, or with benefit of drawback, and includes requirements with respect to removal, shipment, lading, deposit, evidence of exportation, losses, claims, and bonds.

[T.D. ATF-88, 46 FR 39814, Aug. 5, 1981]

#### § 28.2 Forms prescribed.

(a) The Appropriate TTB officer is authorized to prescribe all forms required by this part. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part. The form will be filed in accordance with the instructions for the form.

(b) Forms may be requested from the ATF Distribution Center, P.O. Box 5950, Springfield, Virginia 22150-5950, or